

		FOR OHF USE					

LL1

**2001**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2001)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0028753</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>																									
<b>Facility Name:</b> <u>Glencrest Nursing Rehab Centre</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2001</u> to <u>12/31/2001</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.																									
<b>Address:</b> <u>2451 West Touhy Avenue</u> <u>Chicago</u> <u>60645</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																									
<b>County:</b> <u>Cook</u>		<b>Officer or Administrator of Provider</b> (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____																									
<b>Telephone Number:</b> <u>(773) 338-6800</u> <b>Fax #</b> <u>(773) 338-1166</u>		<b>Paid Preparer</b> (Signed) _____ (Date) _____ (Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u> (Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>																									
<b>IDPA ID Number:</b> <u>363294202001</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																									
<b>Date of Initial License for Current Owners:</b> <u>6/01/1984</u>																											
<b>Type of Ownership:</b> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table>		<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																									
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State																									
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County																									
<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____																									
	<input checked="" type="checkbox"/> "Sub-S" Corp.																										
	<input type="checkbox"/> Limited Liability Co.																										
	<input type="checkbox"/> Trust																										
	<input type="checkbox"/> Other _____																										
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Charles J. Fischer</u> <b>Telephone Number:</b> <u>(312) 634-3400</u> <b>Please send copies of any audit adjustments to address above.</b>																											

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>154</u>	Skilled (SNF)	<u>154</u>	<u>56,210</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>158</u>	Intermediate (ICF)	<u>158</u>	<u>57,670</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>312</u>	TOTALS	<u>312</u>	<u>113,880</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>38,934</u>	<u>2,168</u>	<u>6,267</u>	<u>47,369</u>	8
9	SNF/PED					9
10	ICF	<u>51,580</u>	<u>2,680</u>	<u>413</u>	<u>54,673</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>90,514</u>	<u>4,848</u>	<u>6,680</u>	<u>102,042</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 89.60%

D. How many bed-hold days during this year were paid by Public Aid?

243 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 6/01/84

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 2/14/94 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter numberof beds certified 36 and days of care provided 5,513Medicare Intermediary Mutual of Omaha

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☐ NO ☒Tax Year: 10/31/01 Fiscal Year: 12/31/01

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number      Glencrest Nursing Rehab Centre      #      0028753      Report Period Beginning:      1/01/2001      Ending:      12/31/2001

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	355,022	91,271	38,281	484,574		484,574		484,574		1
2	Food Purchase		673,695		673,695	(29,674)	644,021	(25,573)	618,448		2
3	Housekeeping	239,474	108,431		347,905		347,905		347,905		3
4	Laundry	123,557	50,632		174,189		174,189		174,189		4
5	Heat and Other Utilities			191,862	191,862		191,862	9,289	201,151		5
6	Maintenance	143,186	34,801	100,873	278,860		278,860	48,841	327,701		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	861,239	958,830	331,016	2,151,085	(29,674)	2,121,411	32,557	2,153,968		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			45,500	45,500	(15,000)	30,500		30,500		9
10	Nursing and Medical Records	3,068,878	389,971	380,324	3,839,173	31,577	3,870,750	(111,934)	3,758,816		10
10a	Therapy		1,172	182,584	183,756		183,756	(69,520)	114,236		10a
11	Activities	153,514	7,064	2,560	163,138		163,138		163,138		11
12	Social Services	37,786		6,720	44,506		44,506		44,506		12
13	Nurse Aide Training					1,800	1,800		1,800		13
14	Program Transportation			590	590		590		590		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,260,178	398,207	618,278	4,276,663	18,377	4,295,040	(181,454)	4,113,586		16
	<b>C. General Administration</b>										
17	Administrative	211,721		1,443,272	1,654,993		1,654,993	(1,443,272)	211,721		17
18	Directors Fees										18
19	Professional Services			64,912	64,912		64,912	26,366	91,278		19
20	Dues, Fees, Subscriptions & Promotions			39,503	39,503		39,503	1,421	40,924		20
21	Clerical & General Office Expenses	429,475	72,171	51,246	552,892		552,892	81,587	634,479		21
22	Employee Benefits & Payroll Taxes			705,967	705,967	29,674	735,641	88,076	823,717		22
23	Inservice Training & Education			5,024	5,024	(1,800)	3,224	635	3,859		23
24	Travel and Seminar							1,566	1,566		24
25	Other Admin. Staff Transportation			34,016	34,016	(12,496)	21,520	2,625	24,145		25
26	Insurance-Prop.Liab.Malpractice			135,377	135,377		135,377	3,471	138,848		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	641,196	72,171	2,479,317	3,192,684	15,378	3,208,062	(1,237,525)	1,970,537		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,762,613	1,429,208	3,428,611	9,620,432	4,081	9,624,513	(1,386,422)	8,238,091		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			126,693	126,693		126,693	247,330	374,023			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							280,318	280,318			32
33	Real Estate Taxes							351,327	351,327			33
34	Rent-Facility & Grounds			2,392,860	2,392,860		2,392,860	(2,389,860)	3,000			34
35	Rent-Equipment & Vehicles			39,219	39,219	(19,081)	20,138	11,382	31,520			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,558,772	2,558,772	(19,081)	2,539,691	(1,499,503)	1,040,188			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		135,636	14,787	150,423	15,000	165,423		165,423			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			170,820	170,820		170,820		170,820			42
43	Other (specify):* <b>Non-Allowable</b>			50,546	50,546		50,546	(50,546)				43
44	<b>TOTAL Special Cost Centers</b>		135,636	236,153	371,789	15,000	386,789	(50,546)	336,243			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,762,613	1,564,844	6,223,536	12,550,993		12,550,993	(2,936,471)	9,614,522			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals				4
5 Telephone, TV & Radio in Resident Rooms				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation				9
10 Interest and Other Investment Income	(154,873)	32		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(853)	43		13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment	(198)	43		19
20 Contributions	(7,450)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt	(14,544)	43		24
25 Fund Raising, Advertising and Promotional	(16,339)	43		25
26 Income Taxes and Illinois Personal Property Replacement Tax	(19,139)	43		26
27 Nurse Aide Training for Non-Employees				27
28 Yellow Page Advertising	(5,599)	43		28
29 Other-Attach Schedule See Attached Schedule F	(172,444)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (391,439)		\$	30

OHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	(2,545,032)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (2,545,032)		36
(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (2,936,471)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.		X	\$		38
39					39
40 Gift and Coffee Shops		X			40
41 Barber and Beauty Shops		X			41
42 Laboratory and Radiology		X			42
43 Prescription Drugs		X			43
44 Exceptional Care Program	X		15,000	Ln 9,C 3	44
45 Other-Attach Schedule		X			45
46 Other-Attach Schedule		X			46
47 TOTAL (C): (sum of lines 38-46)			\$ 15,000		47

SEE ACCOUNTANTS' COMPILATION REPORT

## Glencrest Nursing Rehab Centre

ID# 0028753

Report Period Beginning: 1/01/2001

Ending: 12/31/2001

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adj. Mgt. Co. Medical Supplies "A" To Cost	\$ (62,735)	10	1
2	Adj. Mgt. Co. Medical Supplies "Other" To Cost	(49,199)	10	2
3	Adj. Mgt. Co. Food To Cost	(25,573)	2	3
4	Non-allowable Professional Fees	(6,408)	19	4
5	Patients Clothing	(424)	43	5
6	Amortization of 2001 Deferred Maintenance	37,211	6	6
7	Non-allowable Development Costs	(65,316)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(172,444)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(25,573)	0	0	0	0	0	0	0	0	0	0	(25,573)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	9,289	0	0	0	0	0	0	0	0	9,289	5
6	Maintenance	37,211	0	11,630	0	0	0	0	0	0	0	0	48,841	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>11,638</b>	<b>0</b>	<b>20,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,557</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(111,934)	0	0	0	0	0	0	0	0	0	0	(111,934)	10
10a	Therapy	0	0	0	0	0	(69,520)	0	0	0	0	0	(69,520)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(111,934)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(69,520)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(181,454)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(380,792)	(1,062,480)	0	0	0	0	0	0	0	(1,443,272)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(6,408)	0	32,774	0	0	0	0	0	0	0	0	26,366	19
20	Fees, Subscriptions & Promotions	0	0	1,421	0	0	0	0	0	0	0	0	1,421	20
21	Clerical & General Office Expenses	0	0	48,899	0	17,539	15,149	0	0	0	0	0	81,587	21
22	Employee Benefits & Payroll Taxes	0	0	71,625	0	0	16,451	0	0	0	0	0	88,076	22
23	Inservice Training & Education	0	0	635	0	0	0	0	0	0	0	0	635	23
24	Travel and Seminar	0	0	1,566	0	0	0	0	0	0	0	0	1,566	24
25	Other Admin. Staff Transportation	0	0	2,625	0	0	0	0	0	0	0	0	2,625	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,471	0	0	0	0	0	0	0	0	3,471	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(6,408)</b>	<b>0</b>	<b>(217,776)</b>	<b>(1,062,480)</b>	<b>17,539</b>	<b>31,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,237,525)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(106,704)</b>	<b>0</b>	<b>(196,857)</b>	<b>(1,062,480)</b>	<b>17,539</b>	<b>(37,920)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,386,422)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	32,078	0	215,252	0	0	0	0	0	0	247,330	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(154,873)	0	40,644	0	395,880	(1,333)	0	0	0	0	0	280,318	32
33	Real Estate Taxes	0	0	11,307	0	340,020	0	0	0	0	0	0	351,327	33
34	Rent-Facility & Grounds	0	0	0	0	(2,389,860)	0	0	0	0	0	0	(2,389,860)	34
35	Rent-Equipment & Vehicles	0	0	11,382	0	0	0	0	0	0	0	0	11,382	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(154,873)</b>	<b>0</b>	<b>95,411</b>	<b>0</b>	<b>(1,438,708)</b>	<b>(1,333)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,499,503)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(129,862)	0	0	0	79,316	0	0	0	0	0	0	(50,546)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(129,862)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,546)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(391,439)</b>	<b>0</b>	<b>(101,446)</b>	<b>(1,062,480)</b>	<b>(1,341,853)</b>	<b>(39,253)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,936,471)</b>	<b>45</b>

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>Sidney Glenner</u>	<u>80.00 %</u>	<u>Glen Oaks Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Northbrook</u>	<u>SEE ATTACHED SCHEDULE A</u>		
<u>Barry Ray</u>	<u>20.00 %</u>	<u>GlenBridge Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Niles</u>			
		<u>Glen Elston Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Chicago</u>			
		<u>GlenShire Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Richton Park</u>			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		\$			\$	\$	1
2	V	<u>Total from Page 6A</u>	<u>380,792</u>	<u>Glen Health and Home Management, Inc.</u>	<u>A</u>	<u>279,346</u>	<u>(101,446)</u>	2
3	V							3
4	V	<u>Total from Page 6B</u>	<u>1,062,480</u>	<u>GlenBar Management Company, Ltd.</u>	<u>B</u>		<u>(1,062,480)</u>	4
5	V							5
6	V	<u>Total from Page 6C</u>	<u>2,389,860</u>	<u>GlenCrest Real Estate &amp; Development, L.L.C.</u>	<u>C</u>	<u>1,048,007</u>	<u>(1,341,853)</u>	6
7	V							7
8	V	<u>Total from Page 6D</u>	<u>178,654</u>	<u>Therapy Masters, Inc.</u>	<u>D</u>	<u>139,401</u>	<u>(39,253)</u>	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ <u>4,011,786</u>			\$ <u>1,466,754</u>	\$ * <u>(2,545,032)</u>	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753Report Period Beginning: 1/01/2001Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 380,792	Glen Health and Home Management, Inc.	A	\$	\$ (380,792)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	9,289	9,289
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	11,630	11,630
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	32,774	32,774
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,421	1,421
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	48,899	48,899
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	71,625	71,625
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	635	635
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	2,625	2,625
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	3,471	3,471
25	V	32 Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	121	121
26	V	30 Depreciation		Glen Health and Home Management, Inc.	A	32,078	32,078
27	V	32 Interest		Glen Health and Home Management, Inc.	A	40,523	40,523
28	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	11,307	11,307
29	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	11,382	11,382
30	V	24 Travel		Glen Health and Home Management, Inc.	A	1,566	1,566
31	V						
32	V						
33	V						
34	V			A - OWNERSHIP:			
35	V			Sidney Glenner - 100.00 % through attribution.			
36	V						
37	V						
38	V						
39	Total		\$ 380,792			\$ 279,346	\$ * (101,446)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753Report Period Beginning: 1/01/2001Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Administrative	\$ 1,062,480	GlenBar Management Company, Ltd.	B	\$	\$ (1,062,480)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V			B - OWNERSHIP:				20
21	V			Sidney Glenner - 80.00 %				21
22	V			Barry Ray - 20.00 %				22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 1,062,480			\$ 0	\$ * (1,062,480)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753Report Period Beginning: 1/01/2001Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21 Bond Fees	\$	GlenCrest Real Estate & Development, L.L.C.	C	\$ 12,539	\$ 12,539	15
16	V	21 Clerical Expense		GlenCrest Real Estate & Development, L.L.C.	C	5,000	5,000	16
17	V	30 Depreciation		GlenCrest Real Estate & Development, L.L.C.	C	215,252	215,252	17
18	V	32 Interest Income		GlenCrest Real Estate & Development, L.L.C.	C	(69,556)	(69,556)	18
19	V	43 Development Costs		GlenCrest Real Estate & Development, L.L.C.	C	65,316	65,316	19
20	V	33 Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	C	340,020	340,020	20
21	V	34 Rental	2,389,860	GlenCrest Real Estate & Development, L.L.C.	C		(2,389,860)	21
22	V	43 State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	C	14,000	14,000	22
23	V	32 Interest Expense		GlenCrest Real Estate & Development, L.L.C.	C	465,436	465,436	23
24	V							24
25	V							25
26	V							26
27	V			C - OWNERSHIP:				27
28	V			Sidney Glenner - 80.00 % (constructively)				28
29	V			Barry Ray - 20.00 %				29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 2,389,860			\$ 1,048,007	\$ * (1,341,853)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753Report Period Beginning: 1/01/2001Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 177,321	Therapy Masters, Inc.	D	\$	\$ (177,321)
16	V	32 Interest	1,333	Therapy Masters, Inc.	D		(1,333)
17	V	10a Therapy		Therapy Masters, Inc.	D	107,801	107,801
18	V	21 Clerical		Therapy Masters, Inc.	D	15,149	15,149
19	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	D	16,451	16,451
20	V						
21	V						
22	V						
23	V			D - OWNERSHIP:			
24	V			Sidney Glenner - 60.00 %			
25	V			Barry Ray - 40.00 %			
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 178,654			\$ 139,401	\$ * (39,253)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre # 0028753 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	105,952	13	22.00 %	Salary	\$ 34,048	Line17,Col	1
2	Barry Ray	Vice President	Administrative	20.00 %	56,760	9	23.00 %	Salary	18,240	Line17,Col	2
3	David Glenner	Vice President	Administrative	0.00 %	79,464	9	23.00 %	Salary	25,536	Line17,Col	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 77,824		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre# 0028753

Report Period Beginning:

1/01/2001Ending: 2/31/2001

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Glen Health & Home Management, Inc.  
 Street Address 5454 West Fargo Avenue  
 City / State / Zip Code Skokie, IL 60077  
 Phone Number ( 847) 674-5454  
 Fax Number ( 847) 674-8311

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	419,563	5	\$ 38,195	\$ 102,042	\$ 9,289	1
2	6	Repairs and Maintenance	Patient Days	419,563	5	47,817	102,042	11,630	2
3	19	Professional Fees	Patient Days	419,563	5	134,756	102,042	32,774	3
4	20	Licenses, Permits and Inspectn	Patient Days	419,563	5	5,844	102,042	1,421	4
5	21	Clerical	Patient Days	419,563	5	201,055	102,042	48,899	5
6	22	Employee Benefits and Payroll	Patient Days	419,563	5	294,500	102,042	71,625	6
7	23	Training and Education	Patient Days	419,563	5	2,609	102,042	635	7
8	25	Auto Expenses	Patient Days	419,563	5	10,795	102,042	2,625	8
9	26	Insurance	Patient Days	419,563	5	14,271	102,042	3,471	9
10	32	Amortization of Mortgage Cost	Patient Days	419,563	5	498	102,042	121	10
11	30	Depreciation	Patient Days	419,563	5	131,894	102,042	32,078	11
12	32	Interest	Patient Days	419,563	5	166,618	102,042	40,523	12
13	33	Real Estate Taxes	Patient Days	419,563	5	46,491	102,042	11,307	13
14	35	Equipment and Vehicle Rental	Patient Days	419,563	5	46,797	102,042	11,382	14
15	24	Travel	Patient Days	419,563	5	6,440	102,042	1,566	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,148,580	\$		\$ 279,346	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre # 0028753 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	American National Bank		X	Mortgage	\$600,000annual	1/26/1994	\$ 10,000,000	\$ 5,900,000	2/15/2024	variable	\$ 459,603	1
2	American National Bank		X	Amortization of mortgage costs							5,833	2
3												3
4							Mortgage interest expense allocated from Mgt Co:				40,644	4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 10,000,000	\$ 5,900,000			\$ 506,080	9
	B. Non-Facility Related*											
10								Interest income offset:			(225,762)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (225,762)	14
15	TOTALS (line 9+line14)						\$ 10,000,000	\$ 5,900,000			\$ 280,318	15

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Glencrest Nursing Rehab Centre**# **0028753**

Report Period Beginning:

**1/01/2001**

Ending:

**12/31/2001****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report. </div>																											
1. Real Estate Tax accrual used on 2000 report.		\$ <b>367,000</b>	1																								
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ <b>349,020</b>	2																								
3. Under or (over) accrual (line 2 minus line 1).		\$ <b>(17,980)</b>	3																								
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <b>358,000</b>	4																								
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	5																								
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$      For 19      Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6																								
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ <b>340,020</b>	7																								
Real Estate Tax History:																											
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>1996</td><td><b>359,114</b></td><td>8</td></tr> <tr><td>1997</td><td><b>353,831</b></td><td>9</td></tr> <tr><td>1998</td><td><b>360,112</b></td><td>10</td></tr> <tr><td>1999</td><td><b>357,695</b></td><td>11</td></tr> <tr><td>2000</td><td><b>349,020</b></td><td>12</td></tr> </table>	1996	<b>359,114</b>	8	1997	<b>353,831</b>	9	1998	<b>360,112</b>	10	1999	<b>357,695</b>	11	2000	<b>349,020</b>	12	<table border="1"> <tr><td colspan="2"><b>FOR OHF USE ONLY</b></td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2000 \$</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td></tr> </table>	<b>FOR OHF USE ONLY</b>		13	FROM R. E. TAX STATEMENT FOR 2000 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
1996	<b>359,114</b>	8																									
1997	<b>353,831</b>	9																									
1998	<b>360,112</b>	10																									
1999	<b>357,695</b>	11																									
2000	<b>349,020</b>	12																									
<b>FOR OHF USE ONLY</b>																											
13	FROM R. E. TAX STATEMENT FOR 2000 \$																										
14	PLUS APPEAL COST FROM LINE 5 \$																										
15	LESS REFUND FROM LINE 6 \$																										
16	AMOUNT TO USE FOR RATE CALCULATION \$																										
<b>See Attached Schedule G For Calculation Of 2001 Real Estate Tax Accrual.</b>																											

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

**2000 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Glencrest Nursing Rehab Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0028753

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

**A. Summary of Real Estate Tax Costs**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>10-36-202-030-0000</u>	<u>2451 West Touhy, Chicago IL</u>	\$ <u>349,019.69</u>	\$ <u>349,019.69</u>
2. <u>See attached schedule for home office allocation</u>		\$ <u>59,795.55</u>	\$ <u>11,307.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>408,815.24</u>	\$ <u>360,326.69</u>

**B. Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? \_\_\_\_\_ YES \_\_\_\_\_ X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

A. Square Feet:
 

50,400

B. General Construction Type:
 

Exterior
 

Brick

Frame
 

Multi-story steel

Number of Stories
 

Four

C. Does the Operating Entity?
 

☐ (a) Own the Facility
 

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity?
 

☒ (a) Own the Equipment
 

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
 

☐ YES
 

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:
 

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	53,193	1994	\$ 524,482	1
2	Allocated from Management Company:			24,200	2
3	TOTALS	53,193		\$ 548,682	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number    Glencrest Nursing Rehab Centre

#    0028753

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	312	1994		\$ 4,175,048	\$	30	\$ 104,376	\$ 104,376	\$ 831,186
5									
6	Mgt Comp			438,276					
7	Allocation								
8	ScheduleJ								
<b>Improvement Type**</b>									
9	Various Improvements	1984		14,558		10			14,558
10	Various Improvements	1985		49,988		10			49,988
11	Various Improvements	1986		53,010		10			53,010
12	Various Improvements	1987		18,999		10			18,999
13	Various Improvements	1988		10,172		10			10,172
14	Various Improvements	1989		43,502		10			43,502
15	Various Improvements	1990		28,496		10			28,496
16	Various Improvements	1991		26,763	649	10	1,338	689	26,763
17	Various Improvements	1992		51,415	903	10	5,142	4,239	46,274
18	Various Improvements	1993		32,359	3,236	10	3,236		28,045
19	Various Improvements	1994		36,809	3,681	10	3,681		28,220
20	Various Improvements	1995		49,197	4,919	10	4,919		32,796
21	Security cameras throughout facility with housings/wiring	1995		8,985	899	10	899		5,094
22	Call lights in dialysis room	1996		1,191	119	10	119		675
23	Second floor custom nurses station, hand rail	1996		24,426	2,443	10	2,443		13,843
24	Basement mason work, 2 rooms constructed rehab, room	1996		11,685	1,169	10	1,169		6,623
25	Hand rails and wall bumper guards	1996		19,408	1,941	10	1,941		10,999
26	Custom wall mounted bookcase	1996		5,510	551	10	551		3,123
27	First floor custom nurses station, reconfigure soffi	1996		20,882	2,088	10	2,088		11,832
28	Install electrical lines into activity room	1996		1,000	100	10	100		567
29	Install counter tops, sink and wood file cabinet	1996		3,700	370	10	370		2,097
30	Install four 70 watt high pressure lights over exit signs	1996		1,900	190	10	190		1,077
31	Swag valence in dining rooms	1996		2,342	234	10	234		1,326
32	Door locks and fire doors	1996		5,241	524	10	524		2,445
33	Electrical outlets and circuits	1997		4,950	495	10	495		2,310
34	Elevator frames, doors & other parts	1997		10,626	1,062	10	1,062		4,957
35	Cabinets and sinks	1997		26,743	2,674	10	2,674		12,480
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**See Page 12A, Line 70 for total**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number    Glencrest Nursing Rehab Centre

#    0028753

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Elevator repairs	1997	\$ 7,700	\$ 770	10	\$ 770	\$	\$ 2,823		37
38	Furnace repairs	1997	2,321	232	10	232		851		38
39	Chain link fencing	1998	3,000	300	10	300		1,100		39
40	HVAC system modifications	1998	2,131	213	10	213		782		40
41	Fire alarm system improvements	1998	4,148	415	10	415		1,521		41
42	Exhaust system	1998	4,980	498	10	498		1,826		42
43	HVAC system modifications	1998	2,008	201	10	201		736		43
44	18 access doors	1998	2,824	282	10	282		1,035		44
45	HVAC system modifications	1998	6,866	687	10	687		2,518		45
46	Fire alarm smoke detectors	1998	12,024	1,202	10	1,202		4,409		46
47	4 smoke/fire dampers	1998	1,235	124	10	124		453		47
48	Roof repairs	1998	5,000	500	10	500		1,833		48
49	Wallpaper	1999	6,529	653	10	653		1,741		49
50	Install handrails and bumpers	1999	11,501	1,150	10	1,150		3,067		50
51	4th floor nurses station-with angled radius corners	1999	7,500	750	10	750		2,000		51
52	4th floor nurses station-with angled radius corners	1999	7,505	751	10	751		2,001		52
53	Carpeting	1999	45,885	4,588	10	4,588		12,236		53
54	Cove base installation	1999	15,738	1,573	10	1,573		4,196		54
55	Install back porch siding and 2 doors	1999	4,000	400	10	400		1,067		55
56	Install back porch siding and 2 doors	1999	9,270	927	10	927		2,472		56
57	Heavy duty electrohydraulic ADA operator	1999	2,547	255	10	255		679		57
58	Diesel generator	1999	54,879	5,488	10	5,488		14,634		58
59	Emergency generator	1999	111,000	11,100	10	11,100		29,600		59
60	Install door alarm system on 4 floors	1999	7,817	782	10	782		2,085		60
61	Wallpaper	1999	5,859	586	10	586		1,562		61
62	Furnished and installed 2 door restrictors	1998	2,600	260	10	260		693		62
63	Install handrails and bumpers	1999	4,600	460	10	460		1,227		63
64	Laundry room exhaust	1999	1,922	192	10	192		513		64
65	Furnish and install fire alarm equipment	1999	1,920	192	10	192		512		65
66	Radiator valve repairs	1999	2,359	236	10	236		629		66
67	Install plumbing for whirlpool tub	1999	2,400	240	10	240		640		67
68	Cove base/antico installation	1999	3,146	315	10	315		839		68
69										69
70	TOTAL (lines 4 thru 69)		\$ 5,540,395	\$ 64,569		\$ 173,873	\$ 109,304	\$ 1,393,737		70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward		\$ 5,540,395	\$ 64,569		\$ 173,873	\$ 109,304	\$ 1,393,737		1
2	Resident room signs & common area signs	1999	2,731	273	10	273		728		2
3	Install resident windows on 4th floor	1999	13,284	1,328	10	1,328		3,542		3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592	459	10	459		689		4
5	Furnish & install mixing valve, vent & water piping	2000	5,731	573	10	573		860		5
6	Complete electrical work for 10 dialysis chairs	2000	4,575	458	10	458		686		6
7	Furnish & install hand sink	2000	2,501	250	10	250		375		7
8	Install locks on 4th floor	2000	4,116	412	10	412		617		8
9	Universal shower panel - wall-mounted shower system	1999	1,963	196	10	196		524		9
10	Install & program 3 telephones	2000	1,537	154	10	154		231		10
11	Furnish 2 stainless steel sinks	2000	4,268	427	10	427		640		11
12	Install 2 stainless steel sinks	2000	2,550	255	10	255		382		12
13	Automatic door operating equipment	2000	16,743	1,674	10	1,674		2,511		13
14	Undervoltage sensors for electrical transfer switch	2000	2,798	280	10	280		420		14
15	Elevator door motor and electrical schematics for controllers	2001	11,390	570	10	570		570		15
16										16
17										17
18	Allocated from Management Company -		34,889			3,403	3,403	19,879		18
19	See Attached Schedule K									19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34	TOTAL (lines 1 thru 33)		\$ 5,654,063	\$ 71,878		\$ 184,585	\$ 112,707	\$ 1,426,391		34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

Facility Name &amp; ID Number      Glencrest Nursing Rehab Centre

#      0028753

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,633,885	\$ 158,574	\$ 158,574	\$	10 years	\$ 1,355,849	71
72	Current Year Purchases	7,708	385	385		10 years	385	72
73	Fully Depreciated Assets	211,221	1,805	1,805		8,9,10years	211,221	73
74	Allocated from Management Company:	176,350		27,588	27,588		83,954	74
75	TOTALS	\$ 2,029,164	\$ 160,764	\$ 188,352	\$ 27,588		\$ 1,651,409	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Maintenance	1976 Pick-up Truck	1993	\$ 3,303	\$	\$	\$	5 years	\$ 3,303	76
77										77
78	Allocated from Management Company:			16,206		1,086	1,086	5 years	13,742	78
79										79
80	TOTALS			\$ 19,509	\$	\$ 1,086	\$ 1,086		\$ 17,045	80

## E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,251,418	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 232,642	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 374,023	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 141,381	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,094,845	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? \_\_\_\_\_

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Parking Lot				3,000	month to month		6
7	TOTAL				\$ 3,000			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.

N/A

N/A

9. Option to Buy: ☐ YES ☒ NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 9,874 Description: Copier \$5,445, Ice-maker \$1,643, Postage meter \$554, Management Co Allocation \$2,232  
(Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2002 \$ \_\_\_\_\_  
13. /2003 \$ \_\_\_\_\_  
14. /2004 \$ \_\_\_\_\_

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	1996 Caravan	\$ 530.00	\$ 7,045	17
18	Administrative	1997 Mitsubishi	393.00	1,574	18
19	Administrative	2002 Toyota Sequoia	759.00	3,877	19
20	Allocated from Management Company:			9,150	20
21	TOTAL		#####	\$ 21,646	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
		IN-HOUSE PROGRAM <input checked="" type="checkbox"/>	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER AIDE _____
		HOURS PER AIDE _____	

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		1,800		1,800
9	TOTALS	\$	\$ 1,800	\$	\$ 1,800
10	SUM OF line 9, col. 1 and 2 (e)	\$	1,800		

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ \_\_\_\_\_

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	20
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	20

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	799	\$ 42,465	\$ 546	799	\$ 43,011	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		432	17,929		432	17,929	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		2,771	121,970	626	2,771	122,596	4
5	Physician Care	Ln 39, Col 3	visits			195			195	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				130,589		130,589	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 2&5				15,000	5,047		20,047	12
	Radiology and Laboratory	Ln 39, Col 3				14,436			14,436	
13	Other (specify):   Respiratory Therapy	Ln 10a, Col 3				116			116	13
14	TOTAL			\$	4,002	\$ 212,111	\$ 136,808	4,002	\$ 348,919	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,141,842	\$ 1,884,115	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 32,962 )	3,306,249	3,306,249	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	158,822	158,822	6
7	Other Prepaid Expenses	805,710	805,710	7
8	Accounts Receivable (owners or related parties)	205,325	58,406	8
9	Other(specify): Other Receivables	21,837	21,957	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,639,785	\$ 6,235,259	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		548,682	13
14	Buildings, at Historical Cost		4,613,324	14
15	Leasehold Improvements, at Historical Cost	893,894	1,040,739	15
16	Equipment, at Historical Cost	747,359	2,048,673	16
17	Accumulated Depreciation (book methods)	(915,276)	(3,094,845)	17
18	Deferred Charges		23,528	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify) Deposits	273,985	273,985	22
23	Other(specify): Mortgage Costs (Net)		129,308	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 999,962	\$ 5,583,394	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,639,747	\$ 11,818,653	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 185,371	\$ 185,371	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,922	5,922	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	218,059	218,059	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,514	4,514	31
32	Accrued Real Estate Taxes(Sch.IX-B)		358,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule E:	736,657	736,657	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,150,523	\$ 1,508,523	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,900,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 5,900,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,150,523	\$ 7,408,523	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,489,224	\$ 4,410,130	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 6,639,747	\$ 11,818,653	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 7,153,228</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustments:</b>	<b>18,051</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 7,171,279</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,992,945</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(3,675,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (1,682,055)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 5,489,224</b>	<b>24</b>

\* Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Glencrest Nursing Rehab Centre

# 0028753

Report Period Beginning: 1/01/2001

Ending: 12/31/2001

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 13,527,029	1
2	Discounts and Allowances for all Levels	(427,996)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 13,099,033	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	537,006	6
7	Oxygen	91,364	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 628,370	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	193,436	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	98,478	19
20	Radiology and X-Ray	3,200	20
21	Other Medical Services	343,982	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 639,096	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	154,873	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 154,873	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Public Aid Bedhold</b>	22,566	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 22,566	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,543,938	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,151,085	31
32	Health Care	4,276,663	32
33	General Administration	3,192,684	33
<b>B. Capital Expense</b>			
34	Ownership	2,558,772	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	200,969	35
36	Provider Participation Fee	170,820	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 12,550,993	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,992,945	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,992,945	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Glencrest Nursing Rehab Centre**# **0028753**Report Period Beginning: **1/01/2001**Ending: **12/31/2001****XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,906	3,107	\$ 104,763	\$ 33.72	1
2	Assistant Director of Nursing	3,141	3,414	96,675	28.32	2
3	Registered Nurses	34,218	36,129	935,668	25.90	3
4	Licensed Practical Nurses	25,013	26,078	469,293	18.00	4
5	Nurse Aides & Orderlies	135,871	144,627	1,144,458	7.91	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,927	2,210	25,234	11.42	8
9	Activity Director	2,571	2,829	47,523	16.80	9
10	Activity Assistants	15,131	16,343	105,991	6.49	10
11	Social Service Workers	2,482	2,701	37,786	13.99	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	4,231	4,641	46,008	9.91	14
15	Cook Helpers/Assistants	34,526	37,308	309,014	8.28	15
16	Dishwashers					16
17	Maintenance Workers	11,080	12,096	143,186	11.84	17
18	Housekeepers	31,686	33,898	239,474	7.06	18
19	Laundry	15,443	16,717	123,557	7.39	19
20	Administrator	2,030	2,311	107,588	46.55	20
21	Assistant Administrator	1,027	1,051	26,309	25.03	21
22	Other Administrative	1,612	1,612	77,824	48.28	22
23	Office Manager					23
24	Clerical	35,626	38,226	429,475	11.24	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,104	4,404	45,989	10.44	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerk</u>	17,638	18,747	246,798	13.16	33
34	TOTAL (lines 1 - 33)	382,263	408,449	\$ 4,762,613 *	\$ 11.66	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 38,281	Ln 1, Col 3	35
36	Medical Director	Monthly	45,500	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,055	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	56	2,560	Ln11, Col 3	44
45	Social Service Consultant	140	6,720	Ln12, Col 3	45
46	Other(specify)				46
47	Medical Librarian	32	1,795	Ln10, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	228	\$ 96,911		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	9,310	\$ 214,124	Ln10, Col 3	50
51	Licensed Practical Nurses	7,731	162,350	Ln10, Col 3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	17,041	\$ 376,474		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number      Glencrest Nursing Rehab Centre

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount	Description	Amount		
Sidney Glenner	Administrative	80.00 %	\$ 34,048	Workers' Compensation Insurance	\$ 73,205	IDPH License Fee	\$ 400				
Barry Ray	Administrative	20.00 %	25,536	Unemployment Compensation Insurance	24,896	Advertising; Employee Recruitment	9,370				
David Glenner	Administrative	0.00 %	18,240	FICA Taxes	324,869	Health Care Worker Background Check	1,925				
Joshua Ray	Administrator	0.00 %	107,588	Employee Health Insurance	56,163	(Indicate # of checks performed 275 )					
Evelyn Mercado	Asst. Administrator	0.00 %	26,309	Employee Meals	29,674	Illinois Council on Long Term Care Dues	14,408				
				Illinois Municipal Retirement Fund (IMRF)*		City of Chicago Business License	1,000				
				Chicago Head Tax	9,308	Employment Fees	9,250				
				Union Health and Welfare	104,720	Boiler, Elevator Inspections	1,024				
TOTAL (agree to Schedule V, line 17, col. 1)				Union Pension Fund	34,708	City of Chicago Permits, Annual Report	2,126				
(List each licensed administrator separately.)			\$ 211,721	Profit Sharing Plan	52,489	Allocated from Management Company:	1,421				
B. Administrative - Other				401 K Match	2,633	Less: Public Relations Expense	(				
				Employee Apprtn,Vaccntn,Gifts,Bonus,Awards	22,976	Non-allowable advertising	(				
Description			Amount	See Attached Schedule D:	88,076	Yellow page advertising	(				
Management Fees (eliminated in Column 7)			\$ 1,443,272								
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,443,272	TOTAL (agree to Schedule V, line 22, col.8)	\$ 823,717	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 40,924				
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**				
C. Professional Services				Description	Line #	Amount	Description	Amount			
Vendor/Payee	Type		Amount								
Health Data Systems, Inc.	Computers	\$	5,915				Out-of-State Travel	\$			
Advanced Information Mgt.	Computers		1,468								
American Express Tax Services	Accounting		32,935								
Frost, Ruttenberg & Rothblatt	Accounting		1,047				In-State Travel				
Sachnoff & Weaver, Ltd.	Legal		13,094								
Littler Mendelson, Lasko&Kocol	Legal		85								
Pro Tech Systems	Maintenance Consulting		405								
Commitment Consulting	A/R Collections		1,229				Seminar Expense				
Personnel Planners, Inc.	Unemployment Consulting		1,300								
Moshe Calamaro/Howard Chez	Maintenance Engineering		2,445								
U.S. Gas Electric & Telephone	Energy/ Utilities Consulting		2,006				Allocated from Management Company:	1,566			
Gremley & Biedermann	Land Surveyors		2,983				Entertainment Expense	(			
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			(agree to Sch. V, line 24, col. 8)				
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 64,912				TOTAL	\$ 1,566			

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

**\*\*See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

(continued from page 1)													
1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	Painting & Decorating	1998	\$ 9,975	3years	\$ 1,662	\$ 3,325	\$ 3,325	\$ 1,663	\$	\$	\$	\$	\$
2	Repairs & Maintenance	1998	1,594	3years	266	531	531	266					
3	Painting & Decorating	1999	88,181	3years		14,697	29,394	29,394	14,696				
4	Painting & Decorating	2000	17,664	3years			2,944	5,888	5,888	2,944			
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 117,414		\$ 1,928	\$ 18,553	\$ 36,194	\$ 37,211	\$ 20,584	\$ 2,944	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Nursing Rehab Centre

STATE OF ILLINOIS

# 0028753

Report Period Beginning: 1/01/2001

Page 23

Ending: 12/31/2001

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Council on Long Term Care \$14,408
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 34,812 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over
- 
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 170,820  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ 29,674 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? Yes  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**GlenCrest Nursing and Rehabilitation Centre, Ltd.**

**12/31/01**

**Provider I.D. # 0028753**

**Schedule A**

**SCHEDULE VII. RELATED PARTIES**

Part A. Col.3

<b>3</b>		
<b>OTHER RELATED BUSINESS ENTITIES</b>		
<b>Name</b>	<b>City</b>	<b>Type of Business</b>
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenCrest Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management company
Therapy Masters	Skokie	Therapy company
GlenCare At Home, Ltd.	Skokie	Home Health agency
GlenCare Home Health, Ltd.	Skokie	Home Health agency
GlenCare Private Duty, Ltd.	Skokie	Home Health agency

**See Accountants' Compilation Report**

GlenCrest Nursing and Rehabilitation Centre, LTD.  
 Provider # 0028753  
 12/31/2001

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

**C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.**

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	12,978	31,528	33,208	28,238	105,952
David Glenner	6,953	16,890	17,790	15,128	56,760
Barry Ray	9,734	23,646	24,906	21,179	79,464
Total compensation received from other Nursing Homes	29,664	72,064	75,904	64,544	242,176

**See Accountants' Compilation Report**

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
Provider # 0035014  
12/31/01

**XIX. SUPPORT SCHEDULES**

**SCHEDULE C**

C. Professional Services  
Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Total Schedule V, Line 19, Col. 3	<u>64,912</u>
Allocated from Management Co:	
Sachnoff & Weaver, Ltd. - Legal Services	5,413
American Express - Accounting Services	23,207
Schiller, Klein & McElroy - Legal Services	924
Chuhak & Tecson - Legal Services	358
Frost, Ruttenberg - Accounting Services	762
Lasko & Kocol - Legal Services	834
Ross Hardies - Legal Services	222
Architectural Dynamics - Engineering Services	<u>1,054</u>
Total allocated from Management Co.	<u>32,774</u>
Non-Allowable Expenses:	
Sachnoff & Weaver, Ltd.	-5,179
Commitment Consulting	-1,229
<b>Total adjustments page 21, Sch C.</b>	<u><u>26,366</u></u>
<b>Total Schedule V, line 19, column 8</b>	<u><u>91,278</u></u>

**See Accountants' Compilation Report**

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
Provider # 0035014  
12/31/01

**SCHEDULE D**

**XIX. SUPPORT SCHEDULES**

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	25,438
FUTA	450
SUTA	829
Insurance - Hospital	27,289
Other Employee Benefits	2,864
Workers Compensation Insurance	1,439
Profit Sharing Plan Contribution	9,735
401K Match	3,581
Total allocated from Management Co.	71,625
Allocated from Therapy Masters, Inc.:	
FICA taxes	9,274
FUTA	219
SUTA	197
Insurance - Hospital	2,612
Workers Compensation Insurance	2,164
Profit Sharing Plan Contribution	1,870
401K Match	115
Total allocated from Management Co.	16,451
Total allocated to Page 21	88,076

**See Accountants' Compilation Report**

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
Provider # 0035014  
12/31/01

**SCHEDULE E**

**XV. SUPPORT SCHEDULES**

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Sundry Payable	324,743
Accrued Wage Assignment	2,983
Workshop	8
Credit Union	1,692
Accrued Profit Sharing	58,574
Due to Third Party	344,158
Refunds Exchange	(5,228)
Accrued Union Dues	9,727
Total, Page 17, Line36	<u><u>736,657</u></u>

**See Accountants' Compilation Report**

**GlenCrest Nursing and Rehabilitation Centre, Ltd.**  
**Provider # 0028753**  
**12/31/01**

**SCHEDULE F**

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Patient Clothing	(424)	43
Non-allowable professional fees	(6,408)	19
Adjust mgt. co. med supplies - 'other' to cost	(49,199)	10
Adjust mgt. co. med supplies - med 'a' to cost	(62,735)	10
Amortization of current year deferred maintenance	37,211	6
Adjust mgt. co. food to cost	(25,573)	2
Non-allowable development costs	(65,316)	43
Total	<u>(172,444)</u>	

**See Accountants' Compilation Report**

**GlenCrest Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2001**

**SCHEDULE G**

	Accrued 1/01/01	Payments/ (Receipts)	Expense	Accrued 12/31/01
Balance @ 1/01/2001	(367,000.00)		(367,000.00)	
2000 real estate taxes paid		349,019.69	349,019.69	
Estimated 2001 real estate taxes:				
2000 taxes	349,019.69			
Estimated increase	0.03			
Estimated 2001 taxes	357,745.18			
<b>USE</b>	<b>358,000.00</b>		358,000.00	(358,000.00)
Totals	(367,000.00)	349,019.69	340,019.69	(358,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
1993	323,273.20		
1994	345,685.97	22,412.77	0.07
1995	350,490.39	4,804.42	0.01
1996	359,114.08	8,623.69	0.02
1997	353,830.54	(5,283.54)	(0.01)
1998	360,112.00	6,281.46	0.02
1999	357,695.02	(2,416.98)	(0.01)
2000	349,019.69	(8,675.33)	(0.02)

**See Accountants' Compilation Report**

**Cell:** C18

**Comment:** Formula failed to convert

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
 Provider I.D. #0035014  
 December 31, 2001

SCHEDULE H

Page 3, Schedule V, Line 23, Col. 8  
 Inservice Training and Education

Training Material or Person(s) Attending	Date Attended	Location	Title Sponsor / Vendor	Total Cost
Joshua Ray	1/25/2001	Lincolnwood	OBRA Surveys: Provider Protection Strategies	125
Nursing Staff	1/04/01	Facility	Pulmonary Exchange Inservice Education - Trach Care/ Suctioning	340
Southern Illinois University	2/15/2001		CNA Competency Testing	350
Food Service Staff	5/14/01-5/16/01	Facility	Food Service Sanitation Seminar	230
Joshua Ray, Jason Gold	5/10/2001	Lincolnwood	Successful Marketing Through Relationship Building	60
Richard Dabrowski	4/2/2001	Chicago	Cynthia Chow & Associates - Basic Diet Manual For Long Term Care	239
Dorothy Kendra, Ria Rodriguez	5/3/2001	Lincolnwood	Lawsuit Protection Plan, Part II: Wound Management	300
Southern Illinois University	6/13/2001		CNA Competency Testing	400
Evelyn Reyes	6/13/2001	Lincolnwood	OSHA Requirements: 2001 Update	125
Juan Chavez	7/02/01	Facility	Food Service Sanitation Seminar	300
Joshua Ray, Jason Gold, Evelyn Reyes	7/18/2001	Lincolnwood	Where Is My Z299 - An Insider's Guide To Cook Co. Medical Field Operations	300
Southern Illinois University	8/30/2001		CNA Competency Testing	600
Food Service Staff	7/31/2001	Facility	Food Service Sanitation Seminar	330
Joshua Ray	10/11/2001	Lincolnwood	The New MI Regulations - A Detailed Review of IDPH Subpart S	150
Alejandro Lopez	11/23/2001	Facility	Food Service Sanitation Seminar	35
Richard Dabrowski	10/10/2001	Chicago	Cynthia Chow & Associates - Basic Diet Manual For Long Term Care	290
Southern Illinois University	12/13/2001		CNA Competency Testing	450
Maribelle Calderon, Cynthia Thompson	4/12/2000	Lincolnwood	MDS 2.0 Update - 2000	250
Joshua Ray	7/20/1999	Lincolnwood	Gearing Up Your Abuse Protection Program	75
Joshua Ray	6/13/2001	Lincolnwood	OSHA Requirements-2001 Update	75
				<u>5,024</u>
Reclass CNA Competency Testing to Line23				-1,800
Management Company Allocation				635
<b>TOTAL INSERVICE TRAINING AND EDUCATION</b>				<u><u>3,859</u></u>

**See Accountants' Compilation Report**

**Cell:** I66

**Comment:** Formula failed to convert

GlenCrest Nursing and Rehabilitation Centre, LTD.  
Provider #0028753  
12/31/2001

**SCHEDULE I**

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimb.	Total
Direct Expense	14,987	216	1,806	4,512	21,520
Allocated from Management Company					2,625
<b>TOTAL</b>	14,987	216	1,806	4,512	24,145

**See Accountants' Compilation Report**

HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2000	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272 #	43,249 #	17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226						
CAPITALIZED INTEREST	121,387		106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720						
HVAC SYSTEMS	24,749	-10,235	0		0						
WALL CONSTRUCTION	10,235	-10,634	0		0						
ELECTRICAL	10,634	-26,075	0		0						
MISC. IMPROVEMENTS	26,075	-5,900	0		0						
ASPHALT DRIVEWAY	5,900		0		0						
					1,834,392	1,558,202	348,857	377,022 #	344,940 #	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954 #	11,852 #	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000	5,000	4,247	951	1,028 #	940 #	380	948
2001 NO ADDITIONS					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357

See Accountants' Compilation Report